

State of California  
BOARD OF EQUALIZATION

ALCOHOLIC BEVERAGE TAX REGULATIONS

**Regulation 2512. BEER AND WINE PRODUCTION; BEER BOTTLING;  
WHOLESALEERS' BEER AND WINE PURCHASES.**

Every beer manufacturer or wine grower shall keep and preserve a record of all beer or wine manufactured or produced in this State. Such records must show the quantity produced and the disposition thereof. Duplicates of federal production and bottling records, if available to employees of the board, shall suffice to comply with this regulation.

Every beer manufacturer shall keep and preserve separately a record of all beer received by the bottling, canning, and cooperage departments and package therein.

Every beer and wine wholesaler shall keep and preserve a record of all beer and wine purchased in this State. This record must show the kind and quantity of beer or wine purchased, the name and address of the person from whom purchased, and the date received. Purchase invoices containing all of the above information, if filed so as to be readily accessible for verification by employees of the board, shall suffice to comply with this regulation.

*History:* Effective April 17, 1955.